

***United States Court of Appeals
for the Second Circuit***



TRANSCRIPT

ORIGINAL 75-4184

UNITED STATES TAX COURT

CLERK

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UNITED STATES TAX COURT

ARTHUR J. CROSSLAND, et al

Petitioner.

vs

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 2431-72
7613-73

HEARING AT

Boston, Massachusetts

DATE

February 5, 1974

Pages: 1-5



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7613-73

Respondent

LOCATION OF HEARING: Boston, Massachusetts

DATE: February 5, 1974

BEFORE: Honorable Cynthia H. Hall

APPEARANCES: Peter J. Panuthos,
Attorney for Respondent.

I N D E X

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18	Worksheet re Travel Expenses	3	4
19	Worksheet re Travel Expenses	3	4
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PROCEEDINGS

THE CLERK: Docket Nos. 2431-72 and 7613-73,

Arthur J. Crossland, et al.

May we have your appearance, please?

MR. PANUTHOS: Peter J. Panuthos for the respondent. Good morning, Your Honor.

THE COURT: Good morning, sir.

MR. PANUTHOS: As I recall, yesterday the record was left open in this case so that the parties could sit down and review further substantiation, especially with respect to medical expense deductions.

We did that, and I'm happy to say, Your Honor, that the petitioner did submit further documentation sufficient so that respondent will make no claim for any disallowed medical expense deduction except, of course, for any adjustment which might be required as a result of other disallowed expenses which I think would be worked out in the Rule 50 computation.

THE COURT: Fine.

MR. PANUTHOS: As far as any other substantiation on the travel expense, we tried to find some systematic way of going through it, and the only thing that we did come up with were two worksheets which had been prepared by the petitioner which he had used to set forth, you know, his deductions. And I have those worksheets which I can

1 submit as petitioners' exhibits. And I'm afraid that's
2 about it as --

3 THE COURT: Well, do you agree to these work-
4 sheets, do you have backup data for them?

5 MR. PANUTHOS: Yes. Well, we reviewed the backup
6 documents --

7 THE COURT: Do you agree that they are accurate?

8 MR. PANUTHOS: Yes, we do.

9 THE COURT: All right, then they may be submitted
10 as additional exhibits in the case, to be numbered in order
11 and noted as received in evidence, Mr. Clerk.

12 THE CLERK: As Petitioners' Exhibits No. 18 and
13 19.

14 THE COURT: And then that will close the record.

15 MR. PANUTHOS: Yes. Thank you.

16 THE COURT: All right. Very well. Thank you.

17 MR. PANUTHOS: Your Honor, also I do apologize
18 for consuming the time of the Court yesterday, but we did
19 make every effort to --

20 THE COURT: I understand. I understand that when
21 a man brings in a suitcase full of documents to the trial
22 that nobody's seen before, it's bound to take time. I hope
23 you didn't spend most of the night here.

24 MR. PANUTHOS: No, just two or three hours.

25 THE COURT: Two or three hours more?

1 MR. PANUTHOS: Yes.

2 THE COURT: Good grief. Well, thank you for your
3 assistance.

4 (Whereupon, the hearing in the above case was
5 adjourned as described above.)

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UNITED STATES TAX COURT

Certificate of Transcriber

Docket No. 2431-72 & 7613-73 Name: Arthur J. Crossland, et al

The foregoing pages, numbers 1 through 5 inclusive, are the true, accurate and complete transcript prepared from the verbal recording made by electronic recording by Patricia Schlairet on February 5, 1974 in the United States Tax Court located in Boston, Massachusetts, in accordance with the applicable provisions of the current reporting contract of the court under which I have performed my duties as transcriber.

Patricia Schlairet
(Name)

Feb. 9, 1974
(Date)